

**Exhibit B**

**Engagement Letter**



August 6, 2021

**VIA EMAIL**

Emily P. Grim  
Gilbert LLP  
700 Pennsylvania Avenue, Suite 400  
Washington, DC 20003  
grime@gilbertlegal.com

Re: Purdue Pharma Bankruptcy – Liability Analysis

Dear Ms. Grim:

This letter confirms that effective August 1, 2021, Gilbert LLP ("Counsel"), in its capacity as counsel to the Ad Hoc Committee of Governmental and Other Contingent Claimants ("Client") in the bankruptcy cases captioned In re Purdue Pharma L.P., Case No. 19-23649 (Bankr. S.D.N.Y.) (RD) (the "Bankruptcy Cases"), pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), has retained Gnarus Advisors LLC ("Gnarus") to provide expert services in connection with the Confirmation Hearing of the Bankruptcy Cases. Jessica Horewitz ("Expert") and Daniel Maloney ("Consultant," and, with Expert, "Gnarus") will lead this engagement on behalf of Gnarus and provide services to Client at Counsel's and Client's request and direction.

Gnarus understands that Counsel and Client are interested in obtaining objective and independent analysis in connection with this matter.

The work undertaken by Gnarus in connection with this action is being done for and under the direction of Counsel and accordingly, is part of Counsel's work product and within the scope of attorney-client privilege. All communications between or among Gnarus (or those working for Gnarus in connection with this engagement), Counsel, and Client in connection with Gnarus's consulting and support services are similarly confidential and privileged. Gnarus shall not disclose any confidential or privileged information to any third party, subject to the following exceptions, all of which are subject to Counsel's approval: (a) to Gnarus's affiliates, vendors or agents who provide services in connection with this engagement; (b) with Counsel's or Client's written consent; (c) when legally required to do so; or (d) if such information is available from public sources.

Counsel shall compensate Gnarus for services provided which shall include professional fees and reimbursable out-of-pocket expenses. Expert's 2021 hourly rate is \$625; Consultant's 2021 hourly rate is \$425. The current hourly rates for our professional staff, and other experts, that may support the project range from \$275 to \$625 per hour. Gnarus has the right to alter or increase its hourly rates from time to time in accordance with our customary practice. Gnarus will notify Counsel and Client, in writing, if our rates change. Reimbursable expenses include long distance telephone charges, facsimiles, computer charges, messengers, postage,



printing and reproduction, word processing, travel expenses, and other miscellaneous charges. Gnarus bills for services on a monthly basis and will set forth sufficient detail to allow Counsel and Client to identify services rendered and expenses incurred. In some circumstances, invoices may be sent more frequently. Gnarus understands that Counsel will be responsible for payment of the invoices, subject to reimbursement consistent with the process provided in the Bankruptcy Cases. Gnarus will electronically submit via email a PDF version of its invoices in this matter to:

**Responsible Party**

Company: Gilbert LLP

Attention: Emily Grim

Email: [grime@gilbertlegal.com](mailto:grime@gilbertlegal.com)

**Courtesy Copy**

Company: Gilbert LLP

Attention: Peggy Holland

Email: [hollandp@gilbertlegal.com](mailto:hollandp@gilbertlegal.com)

Invoices not questioned within 15 days of receipt will be deemed accepted and approved. Outstanding invoices are to be paid prior to testimony of any kind or the delivery of a written report or affidavit. Any work stoppage shall not relieve Counsel of the obligation to pay past amounts due to Gnarus.

Gnarus understands that the Bankruptcy Cases provide a process for payment of costs incurred by Client and Counsel, and expressly agrees that neither Client nor Counsel shall be directly liable for compensation to Gnarus due hereunder under any circumstances. Client and Counsel shall use good faith efforts to obtain the payment by the Debtors or their estates of Gnarus's fees and expenses due hereunder, including in connection with the Order Authorizing the Debtors to Assume the Reimbursement Agreement and Pay the Fees and Expenses of the Ad Hoc Committee's Professionals [Docket No. 553] (the "Fee Order") entered in the Bankruptcy Cases.

By accepting this engagement, Counsel and Client understand that Gnarus's fees are in no way contingent on the nature of our findings, of any analysis, testimony, or the outcome of any proceeding. Nothing in this Agreement and nothing in our statements during this matter will be construed as a promise or guarantee about the outcome of this matter.

Gnarus has undertaken a reasonable review of our records to determine Gnarus's professional relationships with the persons and/or entities involved in the above-referenced matter. Gnarus is not aware of any conflicts of interest or relationships that would, in our sole discretion, preclude us from performing the work described above. Gnarus is not currently engaged by any other party to the Bankruptcy Cases, either with respect to the Bankruptcy Cases or with respect to any other unrelated matter, and it is agreed that, unless Counsel consents in writing, Gnarus will not accept any engagement with any other party to the Bankruptcy Cases during the pendency of the Bankruptcy Cases.

Any controversy, dispute, or claim of whatever nature arising out of this engagement shall be resolved by final and binding arbitration, administered by and in accordance with the then existing Rules of Practice and Procedure of Judicial Arbitration & Mediation Services Inc. (JAMS). Any such arbitration shall take place exclusively in Washington, DC. The prevailing party shall be entitled to reasonable attorneys' fees and costs incurred in appealing or enforcing any judgment entered by the arbitrator in any court having jurisdiction. The parties shall not be liable to each other for any consequential, incidental, special, or punitive damages, or for direct compensatory damages in excess of the fees actually received by Gnarus for the performance of services hereunder.



Counsel expects to call Expert as an expert witness at confirmation, and Gnarus agrees that Expert will make herself available to testify at deposition and at confirmation. It is specifically agreed that Expert personally would present any expert testimony regarding the issues covered by Gnarus's analysis. Of course, if Expert testifies as an expert witness, Expert will be expected to do so completely and without reservation as to all facts considered by Gnarus in arriving at Gnarus's professional conclusions.

This engagement may be terminated upon reasonable notice by Counsel, Client, or Gnarus.

Please sign this letter agreement below if you agree to the terms herein. We look forward to working with you on this matter.

Sincerely,

A handwritten signature in black ink that reads "Jessica B. Horewitz".

Jessica B. Horewitz, Ph.D.  
President  
Gnarus Advisors LLC

**AGREED AND ACCEPTED:**

By: A handwritten signature in black ink that reads "Emily Grim".  
On behalf of Gilbert LLP

Date: 8/6/21